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641—204.2(135) Initial reporting period. Pursuant to Iowa Code section 135.74, each hospital and each health care facility shall file reports annually, within 120 days of the close of their fiscal year, for all years ended after July 1, 1979. Each hospital and each health care facility that has had a fiscal year ending after July 1, 1979, but before the adoption of these proposed administrative rules shall file the required reports within 120 days of the date of adoption. Hospitals and health care facilities that have fiscal years ending after the date of adoption and before July 1, 1980, shall file the required reports within 120 days of the close of their fiscal year.